

MISCELLANEOUS REVENUES

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INTEREST EARNINGS ON INVESTMENTS

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 481000 Parish 002 . . 481000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:425 39:1271	<i>The Plan of Government</i> § 8.02

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: **L.R.S. 33:425** provides that the treasurer of the local government shall receive, safely keep, and pay out according to law all monies belonging to the municipality and perform all other duties that may be prescribed by ordinance. **L.R.S. 39:1271** provides that any municipality, parish, school board, police jury, and any and all other political subdivisions of the state must invest in certain specified federal and bank securities such monies in any general or specific fund of the respective subdivision as they, in their discretion, may determine to be available for investment.

Local: **Section 8.02 of *The Plan of Government*** provides for a Parish and City Treasurer who shall have custody of all funds belonging to the parish, the city, and districts, and shall deposit the same in such banks as may be designated by the Metropolitan Council, on such conditions as are provided by law for the deposit of public money.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Council Administrator–Treasurer.

Transmittal: Remitted to and recorded quarterly by Finance Department–Accounting Division.

DISTRIBUTION OF PROCEEDS:

Each quarter, the Financial Accounting Information System (FAIS) computes the average daily balance of all fund types affected by each investment, and distributes earnings based upon this balance. Different rates are used for mature investments and for those investments which are still accruing interest. The computations made by the FAIS are checked for accuracy by Accounting Division personnel.

The interest earned in the City Court Receipts Suspense Fund and the City Court Appearance Bond Fund is added to interest earned in the City General Fund. Interest earned by the Sales Tax Suspense Fund is distributed to the City and Parish General Funds, the Sewer Sales Tax Fund, and the Parish Street Maintenance Fund based upon actual sales tax collections in each of the funds in the previous years. Beginning January 1, 2001, interest earned on amounts held in escrow for enterprise zone rebates in the Sales Tax Suspense Fund are distributed only to the City and Parish General Fund.

PAYOR OF FEE:

The City-Parish is required by law to invest in United States bonds, treasury notes or certificates, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the state of Louisiana such monies in any general or special fund of the City-Parish as might constitute a surplus or the expenditure of which is deemed inadvisable by the City-Parish at the time. Interest on the investments is paid by the institutions in which the funds are invested.

COMPUTATION OF FEE:

Interest earnings are earned when investments mature and depend on the amount invested, the type of investment, and the term of the investment. Quarterly accruals are recorded for interest earned during the year.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST EARNINGS ON INVESTMENTS (CITY)					ACCOUNT NUMBER 001 . . 481000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
1st Quarter	323,053	22.06%	310,454	25.64%	161,029	25.27%	84,919	24.91%
2nd Quarter	401,711	49.49%	301,107	50.51%	123,851	44.71%	93,768	52.41%
3rd Quarter	343,470	72.94%	301,686	75.43%	181,031	73.12%	73,304	73.91%
4th Quarter	376,637	98.66%	270,774	97.80%	161,765	98.51%	79,977	97.36%
Other	19,669	100.00%	26,685	100.00%	9,483	100.00%	8,998	100.00%
TOTAL	1,464,539		1,210,706		637,159		340,966	

INTEREST EARNINGS ON INVESTMENTS (PARISH)					ACCOUNT NUMBER 002 . . 481000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
1st Quarter	40,732	17.96%	70,302	27.68%	35,767	30.27%	38,735	23.38%
2nd Quarter	69,528	48.61%	68,961	54.83%	23,033	49.76%	43,712	49.77%
3rd Quarter	65,009	77.27%	51,432	75.09%	23,485	69.63%	33,282	69.86%
4th Quarter	43,314	96.37%	43,648	92.27%	27,595	92.98%	42,590	95.56%
Other	8,240	100.00%	19,627	100.00%	8,290	100.00%	7,350	100.00%
TOTAL	226,822		253,970		118,170		165,668	
COMB/% Chg	1,691,361	29.80%	1,464,676	-13.40%	755,329	-48.43%	506,634	-32.93%

NOTES: Amounts noted above under "Other" include interest earnings on solid waste user fees, amounts earned on funds held in escrow for payment of property taxes, and other miscellaneous amounts. The decrease in revenues from 2001 through 2003 is due to the low interest rates in the market.

The Comprehensive Annual Financial Report combines interest earnings from Fund 104 ((Health and Dental Managerial Fund – since 2001) and Fund 607 (Insurance Reserve Fund) with General Fund interest earnings, as follows:

Interest Earnings	2000	2001	2002	2003
General Fund	\$1,691,361	\$1,464,676	\$755,329	\$506,634
Health & Dental Managerial Fund	0	777,946	21,888	54,241
Insurance Reserve Fund	1,253,655	1,107,332	457,476	224,368
TOTAL CAFR	<u>\$2,945,016</u>	<u>\$3,349,954</u>	<u>\$1,234,693</u>	<u>\$785,243</u>

RENTALS — LAND

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 482100

LEGAL AUTHORIZATION		
FEDERAL	STATE	LOCAL
N/A	N/A	By Contract or Agreement

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: Individual lease **contracts and agreements** can be executed between the City of Baton Rouge and the various lessees for rental of land, batture lands, and real estate. "Batture" refers to certain portions of the bed of the Mississippi River that are uncovered at time of low water but are covered annually at time of ordinary high water.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: City-Parish Finance Department—Revenue Division.

Transmittal: Timing and frequency of payments depend on the individual lease contracts.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Any individual or company that leases land, batture land, or real estate belonging to the City-Parish pays this fee.

COMPUTATION OF FEE:

The amount paid by the Ingram Barge Company for rental of batture land was adjusted annually based upon the Consumer Price Index. The rate since 2002 has been \$1,631.25 per month, and will continue to be the rate until a new contract is negotiated. The batture land being leased comprises 2.88 acres on the Mississippi River known as the "Old Ferry Landing Site." The amount paid by Clarco Pipelines is \$75/quarter.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS - LAND (CITY)					ACCOUNT NUMBER 001 . . 482100			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	1,513	8.00%	1,629	8.17%	1,606	7.53%	0	0.00%
February	1,635	16.65%	1,554	15.97%	1,681	15.41%	1,631	7.68%
March	1,629	25.26%	1,554	23.77%	2,917	29.09%	0	7.68%
April	1,554	33.48%	1,629	31.94%	3,338	44.75%	2,160	17.86%
May	1,554	41.70%	1,817	41.06%	(2,917)	31.07%	3,263	33.23%
June	1,629	50.31%	1,659	49.38%	3,263	46.37%	1,706	41.27%
July	1,554	58.53%	1,606	57.44%	1,706	54.37%	1,631	48.96%
August	1,554	66.74%	1,681	65.88%	1,631	62.02%	1,706	56.99%
September	1,629	75.36%	1,606	73.93%	1,631	69.66%	1,631	64.68%
October	0	75.36%	1,606	81.99%	1,631	77.31%	1,103	69.88%
November	3,107	91.79%	1,907	91.56%	301	78.72%	1,631	77.56%
December	1,553	100.00%	1,682	100.00%	4,537	100.00%	4,763	100.00%
TOTAL/% Chg.	18,911	2.33%	19,930	5.39%	21,325	7.00%	21,225	-0.47%

NOTE: The Parish Attorney's office is currently in negotiation with the Ingram Barge Company to renegotiate a contract that expired on August 31, 2000.

RENTALS — BUILDINGS

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 482200 Parish 002 . . 482200

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Lease agreements with various lessees

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: A lease agreement with the Public Defender's Office provides for the renting of space in the Attorneys' Building at 300 Louisiana Avenue from May 1, 1997, through April 30, 2002. The City-Parish also charges the Office of the Parish Attorney—Gaming Enforcement Division for rental of space at the Court Plaza Building at 10500 Coursey Boulevard and charges the Community Development Office for rental of space in the Attorneys' Building.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance—Accounting Division.

Transmittal: Recorded as received.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

On October 1, 1994, the Office of the Parish Attorney—Gaming Enforcement Division began paying for the right to rent 2,160 square feet of space in the Court Plaza building at 10500 Coursey Boulevard. Beginning May 1, 1997, when the City-Parish purchased the Attorneys' Building, the Public Defender's Office began paying for the right to rent space in that building. In June 1997 the Community Development Office moved into the Attorneys' Building and began paying rent.

COMPUTATION OF FEE:

Beginning October 1, 1994, the Office of the Parish Attorney—Gaming Enforcement Division has rented space in the Court Plaza building. From 1996 through 2000, the rate was \$1,297.50 per month; in 2001 it was reduced to \$118.33 when the space requirements of that office decreased.

Effective May 1, 1997, through April 30, 2002, the Public Defender's Office has rented space in the Attorneys Building for a total of \$649,196.64, with the 2001 rate being \$11,149.25 per month. See a copy of the lease on file in the Budgeting Division for a specific breakdown of the rent due for each twelve-month period of the lease. The Public Defender has remained in that building up to the present (4/03) without a lease.

Effective June 8, 1997, the Community Development Office has rented space at the Attorney's Building at a monthly charge of \$6,758.33.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS - BUILDINGS (CITY)					ACCOUNT NUMBER 001 . . 482200			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	6,758	4.61%	17,665	19.20%	0	0.00%	0	0.00%
February	0	4.61%	6,758	26.54%	0	0.00%	0	0.00%
March	0	4.61%	0	26.54%	0	0.00%	20,275	25.96%
April	20,275	18.45%	24,424	53.09%	20,275	25.00%	0	25.96%
May	0	18.45%	6,758	60.44%	0	25.00%	0	25.96%
June	0	18.45%	0	60.44%	40,550	75.00%	40,550	77.88%
July	20,275	32.28%	6,758	67.78%	0	75.00%	0	77.88%
August	17,665	44.34%	6,759	75.13%	0	75.00%	0	77.88%
September	17,665	56.39%	0	75.13%	0	75.00%	0	77.88%
October	21,813	71.28%	13,517	89.82%	0	75.00%	0	77.88%
November	10,907	78.72%	0	89.82%	0	75.00%	0	77.88%
December	31,182	100.00%	9,368	100.00%	20,275	100.00%	17,275	100.00%
TOTAL	146,540		92,007		81,100		78,100	

NOTES: Payments for rent are not necessarily posted in the month to which they pertain.

In 2000, the Public Defender's Office paid rent for the months of May through November, 1999. That office stated that it planned to repay the remainder of the outstanding rent in 2001, depending on the availability of funds. During 2001 it paid the rent due for December 1999, but no rent has been received for the months since that time. This accounts in part for the decrease in rent received in 2001 and 2002.

RENTALS - BUILDINGS (PARISH)					ACCOUNT NUMBER 002 . . 482200			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	1,297	8.33%	118	8.31%	118	8.31%	60	8.45%
February	1,298	16.67%	118	16.62%	118	16.62%	60	16.90%
March	1,297	25.00%	118	24.93%	119	25.00%	59	25.21%
April	1,298	33.33%	118	33.24%	118	33.31%	59	33.52%
May	1,297	41.66%	118	41.55%	118	41.62%	59	41.83%
June	1,298	50.00%	119	49.93%	119	50.00%	59	50.14%
July	1,297	58.33%	118	58.24%	118	58.31%	59	58.45%
August	1,298	66.67%	119	66.62%	118	66.62%	59	66.76%
September	1,297	75.00%	118	74.93%	119	75.00%	59	75.07%
October	1,298	83.33%	119	83.31%	118	83.31%	59	83.38%
November	1,297	91.66%	118	91.62%	118	91.62%	59	91.69%
December	1,298	100.00%	119	100.00%	119	100.00%	59	100.00%
TOTAL	15,570		1,420		1,420		710	
COMB/% Chg	162,110	6.93%	93,427	-42.37%	82,520	-11.67%	78,810	-4.50%

NOTES: Payments for rent are not necessarily posted in the month to which they pertain.

The decrease in Parish revenues in 2001 was due to the decrease in the rental rate paid by the Gaming Enforcement Division of the Parish Attorney's Office.

ANALYSIS OF RENTAL REVENUES:

	2000	2001	2002	2003
CITY				
Public Defender	65,440	10,907	—	—
Community Development	81,100	81,100	81,100	78,100
TOTAL CITY	146,540	92,007	81,100	78,100
PARISH				
Gaming Control	15,570	1,420	1,420	710
TOTAL PARISH	15,570	1,420	1,420	710
TOTAL	162,110	93,427	82,520	78,810

RENTALS — TRAINING CENTER

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	Parish 002 . . 482210

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
U.S. Department of Labor	N/A	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: The U. S. Department of Labor granted approval of the rental agreement for the Training Center Facility on Plank Road effective October 1, 1980, for a period of 5.6 years at a rate of \$10 per square foot per year. This rate was reduced in January 1991 to \$2 per square foot per year to fund building maintenance and repairs being provided by the Department of Public Works.

State: N/A

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Finance Department—Accounting Division collects the revenue through journal entries charging the various special and grant funds for the proper amount of rent based on the square footage occupied by each component.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

The Office of Social Services and WIA grant programs and the sewer special funds, which together occupy some 27,000 square feet of space, are charged an amount of rent based on the square footage that each component occupies compared to the total square footage available. The remaining space in the building is occupied by General Fund programs.

COMPUTATION OF FEE:

Rental of these premises as of January 1991 is charged to the various programs at a rate of \$2.00 per square foot.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Depending on the availability of funds in the various grant programs, a ceiling may be imposed on the maximum rent that can be charged.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS - TRAINING CENTER (PARISH)					ACCOUNT NUMBER 002 . . 482210			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	4,822	8.33%	4,822	8.33%	0	0.00%
February	0	0.00%	4,822	16.67%	4,822	16.67%	0	0.00%
March	0	0.00%	4,822	25.00%	4,822	25.00%	14,464	25.00%
April	0	0.00%	4,822	33.33%	4,822	33.33%	4,822	33.33%
May	4,821	8.33%	4,822	41.67%	4,822	41.67%	4,822	41.66%
June	0	8.33%	4,822	50.00%	4,822	50.00%	4,822	50.00%
July	42,041	80.99%	4,822	58.34%	0	50.00%	4,822	58.33%
August	2,200	84.79%	4,822	66.67%	9,644	66.67%	4,822	66.67%
September	2,200	88.59%	4,821	75.00%	4,821	75.00%	4,822	75.00%
October	2,200	92.40%	4,822	83.33%	0	75.00%	4,822	83.33%
November	2,200	96.20%	4,822	91.67%	9,643	91.67%	4,822	91.67%
December	2,200	100.00%	4,821	100.00%	4,822	100.00%	4,822	100.00%
TOTAL/% Chg	57,862	0.00%	57,862	0.00%	57,862	0.00%	57,862	0.00%

NOTES: Recording of rental payments for the Training Center is done by journal entry and is not necessarily performed in the month to which the payments pertain.

OIL, GAS & MINERAL ROYALTIES

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	Parish 002 . . 482310 Royalties

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 30:151-153	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: L.R.S. 30:151 and 152 provide that every levee district, drainage district, road district, school district, school board, or other board, commission, parish, municipality, state university, state college, state penal or charitable institution or agency, unit, or institution of the state or subdivision thereof is authorized to lease its land for the development and production of minerals. L.R.S. 30:153 provides that any agency, unit, or institution of the state described above may by resolution direct the State Mineral Board to lease its land. The bonus money, if any, received for the lease will be transmitted by the State Mineral Board to the agency. After execution of the original lease, all rights and authority in connection therewith will be vested in the agency to the same extent as if the agency had itself leased the land.

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department-Revenue Division.

Transmittal: Recorded as received by Finance Department, but payments are reviewed by the Parish Attorney's office to ensure compliance with the terms of each lease.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

The following leases were in effect as of March 2004:

State Lease #9192, dated January 19, 1981, leased to **Millie Loggins Fehlman (assignees are Hilcorp Energy II, L.P. and Sampson Petroleum Company - payments by Hilcorp Energy Company, and Sampson Petroleum Company)**, 44.50 acres in the Comite Field. A portion of the lease has terminated, and the only portion remaining in effect is that within the Cobb unit.

State Lease #10018, dated December 14, 1981, leased to **Ken Savage & Associates (assignee: Iberia Operating Company and others- payments by Genesis Crude Oil, L.P.)**, 26.24 acres at the South Sewage Treatment Plant. A portion of the lease has terminated, and the lessee has recorded a release for the portion of the acreage outside of the unit.

Lease dated May 30, 1977, streets and rights-of-way for **Oak Cluster Subdivision and Oak Cluster Drive**, originally granted to **Amoco Production Company and now owned by Hilcorp Energy Company**. The City-Parish acquired ownership of this property subject to the pre-existing lease.

State Lease #17977, dated December 10, 2003, leased to **Goldston Oil Corporation**, 2.102 acres in Ligon Road.

Unleased working interest in the 18,000' TUSC RA SUA-Strain #1 well in the Comite Field (**Hilcorp Energy Company is now operator.**) Unleased working interest in the Port Hudson Field (**operator is BP America Production Company.**)

The terms of the various leases provide for revenues to the parish at the amounts and rates for **bonuses, annual rentals, semiannual shut-in payments, and royalties** listed below. A bonus is an amount paid in cash at the inception of the lease and usually consists of the first year's rental payment plus an additional amount of up to one year's rental as actual bonus. Rental payments are made to keep the lease in effect until production is achieved. Shut-in payments are made when there is a well capable of producing gas in paying quantities but gas is not being used or marketed because of a lack of a reasonable market or marketing facilities or governmental restrictions. In such cases the well is shut in, and the lease is kept in effect by semiannual payments to the lessor. Royalties are calculated as a percentage of the value of actual production.

State Lease #9192:

Bonus	\$114,231.50
Rental	\$57,115.75
Shut-in:	\$3.00 per acre for a six-month period (\$200 minimum)
Royalties	26 1/2% of the value of all oil, gas, and other minerals

State Lease #10018:

Bonus	\$40,870.64
Rental	\$20,435.32
Shut-in:	\$3.00 per acre for a six-month period (\$200 minimum)
Royalties	40% of the value of all oil, gas, and other minerals

May 30, 1977, lease of Oak Cluster:

Bonus	unknown
Rental	\$25.00 per acre
Shut-in:	\$25.00 per acre
Royalties	1/6 of the value of all oil, gas, and other minerals

_____, lease of North Burtville Field:

Bonus	
Rental	
Shut-in:	
Royalties	

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

OIL, GAS, & MINERAL ROYALTIES (PARISH)					ACCOUNT NUMBER 002 . . 482310			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	2,947	5.46%	201	0.20%
February	6,008	6.78%	1,237	1.19%	1,418	8.09%	1,038	1.24%
March	3,661	10.91%	25,547	25.77%	2,465	12.66%	5,518	6.75%
April	2,405	13.62%	90,761	113.10%	1,582	15.59%	14,535	21.27%
May	5,178	19.46%	9,527	122.27%	1,906	19.13%	15,195	36.45%
June	8,807	29.39%	10,254	132.13%	6,748	31.63%	2,555	39.00%
July	4,684	34.68%	(61,931)	72.54%	4,161	39.35%	15,929	54.91%
August	10,376	46.38%	7,376	79.64%	4,623	47.92%	2,305	57.21%
September	9,228	56.79%	879	80.49%	5,302	57.75%	15,579	72.77%
October	8,022	65.84%	8,568	88.73%	1,741	60.97%	7,274	80.04%
November	2,090	68.20%	7,064	95.53%	4,703	69.69%	1,063	81.10%
December	28,195	100.00%	4,647	100.00%	16,351	100.00%	18,921	100.00%
TOTAL/% Chg	88,654	36.22%	103,929	17.23%	53,947	-48.09%	100,113	85.58%

NOTES: Revenues are shown in the month in which they are actually received rather than in the month to which they apply. Royalty payments are made by several different companies, each operating on a different schedule. There is usually a lag of from one to four months between the month of production and the payment of royalties.

The 36.22% increase in 2000 revenues was due to an increase in oil prices during the year.

The large negative amount shown in July of 2001 is the result of a journal entry to correct a cash receipt that was recorded incorrectly in this revenue account in April of 2001.

AIRPORT OBLIGATION PAYABLE AIRPORT 2001 PFC NOTE

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 483100 Airport Obligation Payable City 001 . . 483101 Airport 2001 PFC Note

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Intergovernmental Contract and Local Service Agreement, \$5.2, 2/13/80 Promissory Notes, 11/5/97 Promissory Note, 9/5/01

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: Article V, Section 2 of the Intergovernmental Contract and Local Services Agreement entered into on February 13, 1980, between the City of Baton Rouge and the Greater Baton Rouge Airport District states that the Airport District agrees to pay the city rent for the lease, use, possession, and control of the 1980 Project and Ryan Airport in the principal amount of \$11,300,000, plus interest thereon at the rate of 7.86% per annum, payable in annual installments commencing in the year following completion of the new terminal building.

Two promissory notes entered into on November 5, 1997, between the City of Baton Rouge and the Greater Baton Rouge Airport District state that the city had issued \$19,325,000 in Public Improvement Sales Tax Revenue Bonds, Series 1997, for the purpose of financing a portion (\$14,946,000) of the costs of construction of certain improvements and renovations at Ryan Airport (1997 Terminal Improvement Project). The Airport District agreed to repay that amount in monthly installments of principal plus interest at the rates per annum equal to the interest rates payable by the city from time to time on the 1997 bonds. **One promissory note, in the amount of \$7,649,000**, was to be repaid from passenger facility charges (PFC's) imposed by the airport; **the other, in the amount of \$7,297,000**, was to be repaid from landing fees, terminal rent, parking lot, and other revenues derived from the operation of Ryan Airport.

On September 5, 2001, the Greater Baton Rouge Airport District entered into another **promissory note** with the City of Baton Rouge, for the principal amount of \$5,400,000. This note states that the city had issued its Public Improvement Sales Tax Revenue Bonds, Series 2001A, one purpose of which was to provide sufficient funds to the Airport District to enable it to refinance its repayment obligations under the promissory note dated November 5, 1997, in the original principal amount of \$7,649,000 (referenced in the above paragraph). The Airport District agreed to pay the City of Baton Rouge \$5,400,000 in monthly installments of principal plus interest at the rates per annum equal to the interest rates payable by the City from time to time on the 2001A bonds.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Accounting Division.

Transmittal: Rental payments on the Intergovernmental Contract dated 2/13/80 are recorded on interest payment due dates of March 15 and September 15. At the end of each year an accrual is done for that year's portion of the payment due the following March. Payments on the 1997 note are recorded monthly. Payments on the 2001 note are recorded on February 1, August 1, and December 31.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

The Greater Baton Rouge Airport District pays the city through monies derived from landing fees, terminal rent, parking lot revenues, passenger facility charges, and all other rents and revenues not required to pay the cost of operation and development of the airport.

COMPUTATION OF FEE:

The following is a summary of the Greater Baton Rouge Airport District's annual rent and Terminal Improvement Project obligation to the city:

YEAR	1980 NOTE	1997 NOTE 1 (PFC's)	1997 NOTE 2 (Rates)	INTEREST EARNINGS/RESERVE OFFSET*	2001 NOTE	TOTAL
1983-1996	14,972,338					14,972,338
1997	1,103,095	209,214	242,187	(74,775)		1,479,721
1998	1,100,276	1,057,663	1,235,297	(231,134)		3,162,102
1999	1,097,234	941,299	1,089,581	(122,150)		3,005,964
2000	1,093,956	946,520	1,096,629	(158,430)		2,978,675
2001	1,090,418	556,267	1,117,301	(57,326)	165,825	2,872,485
2002	1,086,602		1,144,326	(32,021)	397,980	2,596,887
2003	1,082,480		1,167,584	(38,906)	397,647	2,608,805
2004	1,078,050		1,184,040	(24,090)	398,597	2,636,597
2005	1,073,260		696,144		399,413	2,168,817
2006					398,363	398,363
2007					400,998	400,998
2008					406,459	406,459
2009					415,292	415,292
2010					424,276	424,276
2011					431,553	431,553
2012					440,719	440,719
2013					446,686	446,686
2014					450,756	450,756
2015					454,594	454,594
2016					458,547	458,547
2017					465,093	465,093
2018					469,469	469,469
2019					473,320	473,320
2020					477,153	477,153
2021					281,415	281,415
TOTAL	24,777,709	3,710,963	8,973,089	(738,832)	8,654,155	45,377,084

NOTE: Airport obligation payments on the 1997 Airport Terminal Improvement Project bonds are offset by a pro-rata share of interest earnings on the reserve in the related debt service fund. As of 4/8/04, information for the years after 2004 is not yet available. The amount for 2004 is an estimate.

The 1997 Note 1 (PFC's) was defeased in 2001 with the proceeds of the sale of bonds in that year; the 2001 obligation was incurred to repay those bonds.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

AIRPORT OBLIGATION PAYABLE (CITY)					ACCOUNT NUMBER 001 . . 483100			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	159,154	5.34%	0	0.00%	91,413	4.16%	96,177	4.35%
February	169,248	11.03%	0	0.00%	93,578	8.41%	93,338	8.57%
March	169,220	16.71%	854,946	31.59%	996,994	53.75%	1,052,453	56.17%
April	809,936	43.90%	670,191	56.35%	93,881	58.02%	96,713	60.54%
May	338,484	55.26%	171,658	62.69%	90,417	62.13%	96,709	64.92%
June	169,265	60.94%	171,602	69.03%	93,012	66.36%	96,717	69.29%
July	169,242	66.63%	180,085	75.68%	94,386	70.66%	96,701	73.66%
August	85,439	69.49%	60,006	77.90%	90,373	74.77%	78,161	77.20%
September	351,028	81.28%	243,089	86.88%	212,039	84.41%	178,088	85.25%
October	171,635	87.04%	94,383	90.37%	96,697	88.81%	98,074	89.69%
November	171,634	92.80%	94,392	93.86%	96,682	93.20%	98,113	94.12%
December	214,390	100.00%	166,308	100.00%	149,435	100.00%	129,919	100.00%
TOTAL/% Chg	2,978,675	-0.91%	2,706,660	-9.13%	2,198,907	-18.76%	2,211,163	0.56%

AIRPORT 2001 PFC NOTE (CITY)					ACCOUNT NUMBER 001 . . 483101			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	22,748	5.72%	21,915	5.51%
March	0	0.00%	0	0.00%	0	5.72%	0	5.51%
April	0	0.00%	0	0.00%	0	5.72%	0	5.51%
May	0	0.00%	0	0.00%	0	5.72%	0	5.51%
June	0	0.00%	0	0.00%	0	5.72%	0	5.51%
July	0	0.00%	0	0.00%	0	5.72%	210,240	58.38%
August	0	0.00%	0	0.00%	209,407	58.33%	0	58.38%
September	0	0.00%	0	0.00%	0	58.33%	0	58.38%
October	0	0.00%	0	0.00%	0	58.33%	0	58.38%
November	0	0.00%	0	0.00%	0	58.33%	0	58.38%
December	0	0.00%	165,825	100.00%	165,825	100.00%	165,492	100.00%
TOTAL/% Chg	0	0.00%	165,825	100.00%	397,980	140.00%	397,647	-0.08%
TOT. AIRPORT	2,978,675	-0.91%	2,872,485	-3.57%	2,596,887	-9.59%	2,608,810	0.46%

E.B.R. SEWERAGE COMMISSION NOTE

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 483110

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	L.R.S. 33:4341 (B)	Resolution 32309, 4/6/92 Act of Credit Sale, 5/12/92

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: L.R.S. 33:4341 (B) provides that any municipality or any other political subdivision in, and including, the Parish of East Baton Rouge may sell any revenue-producing utility or any other property or equipment owned by it, in connection with the operation, management, financing, or refinancing thereof, to any other public entity in, and including, the Parish of East Baton Rouge, Louisiana.

Local: Council Resolution 32309 (E.B.R. Sewerage Commission Resolution 717) of April 6, 1992, authorizes the sale of an undivided interest in the sewerage system owned by the Sewerage Commission to the City of Baton Rouge and the refunding of certain certificates and bonds. **The Act of Credit Sale between the City of Baton Rouge, State of Louisiana, and East Baton Rouge Sewerage Commission**, dated May 12, 1992, is the actual sale document.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance—Accounting Division.

Transmittal: Recorded on interest payment due dates of June 30 and December 31.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

The East Baton Rouge Sewerage Commission makes these payments to the City of Baton Rouge.

In 1992 the City of Baton Rouge issued \$85,000,000 in Public Improvement Sales Tax Revenue Bonds, Series 1992A, to provide funds to finance the acquisition of an undivided interest in the sewerage system owned and/or operated by the E.B.R. Sewerage Commission. The Commission used the proceeds to refund certain bonds and certificates of indebtedness. The Commission then, through the above-mentioned Act of Credit Sale, repurchased the undivided interest in the sewerage system and is required to make payments to the City semi-annually during the period 1992-2011. These payments offset the impact that the scheduled debt service payments on the \$85,000,000 Public Improvement Sales Tax Revenue Bonds have on the General Fund.

COMPUTATION OF FEE:

Following is a schedule of annual payment amounts due on the obligation from the E.B.R. Sewerage Commission to the City of Baton Rouge:

YEAR	AMOUNT	YEAR	AMOUNT
1992	\$8,810,212.39	2002	6,877,779.18
1993	8,336,980.20	2003	6,891,386.26
1994	9,290,914.69	2004	6,905,108.44
1995	9,289,058.01	2005	6,923,929.47
1996	9,289,162.37	2006	6,944,565.50
1997	8,415,915.67	2007	6,967,193.31
1998	7,148,784.27	2008	6,992,327.04
1999	7,052,975.64	2009	7,019,135.02
2000	6,959,290.14	2010	7,048,841.53
2001	6,891,653.43	2011	4,040,080.80
		TOTAL	<u>\$148,095,293.36</u>

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

E.B.R. SEWERAGE COMMISSION NOTE (CITY)					ACCOUNT NUMBER 001 . . 483110			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	2,080,734	29.90%	1,965,519	28.52%	1,843,601	26.81%	1,712,213	24.85%
July	0	29.90%	0	28.52%	0	26.81%	0	24.85%
August	0	29.90%	0	28.52%	0	26.81%	0	24.85%
September	0	29.90%	0	28.52%	0	26.81%	0	24.85%
October	0	29.90%	0	28.52%	0	26.81%	0	24.85%
November	0	29.90%	0	28.52%	0	26.81%	0	24.85%
December	4,878,556	100.00%	4,926,134	100.00%	5,034,178	100.00%	5,179,173	100.00%
TOTAL/% Chg	6,959,290	-1.33%	6,891,653	-0.97%	6,877,779	-0.20%	6,891,386	0.20%

EMERGENCY OPERATIONS RECOVERIES

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 484160

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:1974	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: L.R.S. 33:1974 provides that any fire department of a parish, municipality, or fire protection district, and any volunteer fire department, shall have the authority to charge any person causing or contributing to a discharge of a hazardous or nonhazardous material or substance the extraordinary expenses associated with undertaking any remedial actions necessary to contain, abate, clean up, restore, or remove the discharge, or fighting a fire, if such extraordinary expenses were incurred due to the presence of a material or substance which has been discharged. In addition, the governing authority of any such fire department may charge an owner of immovable property onto or into which a hazardous material or substance has been discharged for the extraordinary expenses associated with cleanup or firefighting if the property owner's negligence in complying with applicable laws, regulations, and fire codes with respect to the material or substance discharged was a cause in fact of such expenses.

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Office of the Parish Attorney.

Transmittal: Recorded as received by the Finance Department—Accounting Division.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Any company or person causing or contributing to a hazardous material incident or an owner of immovable property onto or into which a hazardous or nonhazardous material or substance has been discharged which is not in compliance with the applicable laws, regulations, and fire codes, if the property owner's negligence was a cause of the extraordinary expenses incurred in cleanup or firefighting.

COMPUTATION OF FEE:

The amount charged for each emergency operations recovery is the actual amount of any extraordinary expenses incurred due to the presence of the hazardous material or substance.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

EMERGENCY OPERATIONS RECOVERIES (CITY)					ACCOUNT NUMBER 001 . . 484160			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	685	2.14%	0	0.00%	0	0.00%	0	0.00%
March	25,232	81.09%	0	0.00%	0	0.00%	0	0.00%
April	510	82.69%	0	0.00%	0	0.00%	5,364	93.99%
May	943	85.64%	0	0.00%	2,203	22.32%	0	93.99%
June	0	85.64%	0	0.00%	7,668	100.00%	0	93.99%
July	0	85.64%	0	0.00%	0	100.00%	0	93.99%
August	0	85.64%	0	0.00%	0	100.00%	0	93.99%
September	0	85.64%	0	0.00%	0	100.00%	0	93.99%
October	0	85.64%	0	0.00%	0	100.00%	343	100.00%
November	4,591	100.00%	0	0.00%	0	100.00%	0	100.00%
December	0	100.00%	0	0.00%	0	100.00%	0	100.00%
TOTAL/% Chg	31,961	N/A	0	-100.0%	9,871	100.00%	5,707	-42.18%

NOTES: Prior to 2000 these funds were credited to the Contingent Receipts revenue account in the General Fund or a special revenue fund.

Due to the nature of this revenue, recovery of the costs associated with emergency operations does not always occur in the same year as the incident. The revenue collected in 2000 was reimbursement for incidents that occurred in 1999. The revenue collected in 2002 was reimbursement for incidents that occurred in 2001 and 2002. Although there were other incidents in the years listed above, recovery of the costs associated with the incidents may not occur until much later. In 2003 the \$5,364 was reimbursement for an incident that occurred in October 2002, and the \$343 was reimbursement for an incident that occurred in July 2003.

CONTINGENT RECEIPTS

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 484200
	Parish	002 . . 484200

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	<i>The Plan of Government § 8.01</i>

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: **Section 8.01 of *The Plan of Government*** requires the Department of Finance to keep records and maintain accounting systems for the Parish, the City, and districts in accordance with the best recognized practices in governmental accounting.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Most contingent receipts are collected by the Revenue Division of the City-Parish Finance Department. Some, however, are collected by the Inspection Division of the Department of Public Works, the Police Department, or the Planning Commission and are then transmitted to the Finance Department.

Transmittal: Remitted to and recorded several times a week by the Finance Department–Revenue Division.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Contingent receipts include such things as commissions from pay telephones; appraisal fees for the sale of public property; forfeiture of air conditioning and heating, electrical, and plumbing examination fees from those applicants who fail the examination for licenses in such trades; and other such miscellaneous receipts, often of a non-recurring nature.

COMPUTATION OF FEE:

The examination fees which are forfeited if the applicant fails to pass the examination are \$100 per examination. Commissions from pay telephones are receipts from South Central Bell and vary from month to month and location to location. Most other contingent receipts are variable in nature.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONTINGENT RECEIPTS (CITY)					ACCOUNT NUMBER 001 . . 484200			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	87	0.04%	(30,862)	95.86%	217	2.06%	482	2.06%
February	206	0.15%	(30,991)	192.12%	155	3.53%	109	2.52%
March	723	0.52%	13,090	151.46%	1,448	17.27%	1,980	10.98%
April	1,415	1.23%	346	150.39%	434	21.39%	122	11.50%
May	736	1.61%	194	149.78%	583	26.92%	70	11.80%
June	208	1.71%	733	147.51%	755	34.08%	348	13.29%
July	580	2.01%	35,701	36.62%	1,376	47.13%	198	14.13%
August	4,861	4.48%	(32,284)	136.89%	(757)	39.95%	27,533	131.73%
September	5,557	7.30%	7,152	114.68%	96	40.86%	314	133.07%
October	192	7.40%	2,789	106.02%	155	42.33%	696	136.04%
November	119,118	67.88%	940	103.10%	511	47.18%	2,579	147.06%
December	63,259	100.00%	997	100.00%	5,567	100.00%	(11,018)	100.00%
TOTAL	196,942		(32,195)		10,540		23,413	

CONTINGENT RECEIPTS (PARISH)					ACCOUNT NUMBER 002 . . 484200			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	1,044	100.10%	0	0.00%	0	0.00%
April	100	41.49%	0	100.10%	0	0.00%	0	0.00%
May	0	41.49%	0	100.10%	0	0.00%	0	0.00%
June	7	44.40%	0	100.10%	13	100.00%	0	0.00%
July	134	100.00%	0	100.10%	0	100.00%	0	0.00%
August	0	100.00%	0	100.10%	0	100.00%	9,016	100.00%
September	0	100.00%	0	100.10%	0	100.00%	0	100.00%
October	0	100.00%	0	100.10%	0	100.00%	0	100.00%
November	0	100.00%	0	100.10%	0	100.00%	0	100.00%
December	0	100.00%	(1)	100.00%	0	100.00%	0	100.00%
TOTAL	241		1,043		13		9,016	
COMB/% Chg	197,183	284.75%	(31,152)	-115.8%	10,553	-133.9%	32,429	207.3%

NOTES: This account is often used to hold revenues temporarily when the source or purpose of the check is not immediately known. Later, after investigation has determined the nature of the revenue, that amount is transferred into the proper account. Most of the negative amounts in the above chart are the result of such transfers out of this account and into the appropriate one.

The large amount shown under city revenues for November 2000 includes a one-time write-off of City Court fees generated prior to 1980; these fees had previously been held in a suspense account. The negative amounts shown in 2001 in the city account are the result of correcting an erroneous journal entry from the previous year. That error caused 2000 revenues in this account to be overstated by \$62,211.12, and 2001 revenues to be understated by the same amount. The negative amount shown in August 2002 is a result of corrections made from revenues posted in error. In August 2003 \$12,000 was posted erroneously to this account; in December the posting was corrected.

JUVENILE SERVICES VENDING MACHINE COMMISSIONS

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 484210

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolution 36031, 7/26/95

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: Metropolitan Council Resolution 36031 of July 26, 1995, created this revenue with all proceeds going to the Juvenile Services Children's Fund to provide items for needy clients such as food, clothing, school supplies, and fees for movies and sports events. Expenditures are limited to \$50 for a single function or event.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Juvenile Services.

Transmittal: Remitted as received to Finance Department—Revenue Division.

DISTRIBUTION OF PROCEEDS:

An appropriation is included in the annual operating budget for the Probation and Family Services Division of Juvenile Services, funded from estimated vending machine commissions. This appropriation, known as the Children's Fund, is used to provide items such as food, clothing, school supplies, and fees for movies and sports events for children certified as needy.

PAYOR OF FEE:

The **vending machine companies** pay a commission on items sold from its machines located in the Juvenile Court building.

COMPUTATION OF FEE:

The commission paid by the soft drink and snack vendors is **5% of total vending machine sales**.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE SERVICES VENDING MACHINE COMMISSIONS (CITY)					ACCOUNT NUMBER 001 . . 484210			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	9	0.86%	0	0.00%	0	0.00%	0	0.00%
February	0	0.86%	0	0.00%	0	0.00%	153	23.91%
March	165	16.60%	77	8.27%	0	0.00%	0	23.91%
April	0	16.60%	0	8.27%	0	0.00%	71	35.00%
May	260	41.41%	0	8.27%	413	39.15%	0	35.00%
June	0	41.41%	173	26.85%	0	39.15%	0	35.00%
July	0	41.41%	0	26.85%	105	49.10%	285	79.53%
August	267	66.89%	0	26.85%	0	49.10%	63	89.38%
September	0	66.89%	0	26.85%	0	49.10%	0	89.38%
October	190	85.02%	10	27.93%	0	49.10%	0	89.38%
November	0	85.02%	0	27.93%	0	49.10%	68	100.00%
December	157	100.00%	671	100.00%	537	100.00%	0	100.00%
TOTAL/% Chg	1,048	11.61%	931	-11.16%	1,055	13.32%	640	-39.34%

CONDEMNATIONS

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 486000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 40:563 33:4765, 4766	Code of Ordinances Title 8A Title 12, § 12:520–526

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: L.R.S. 40:563 provides that, whenever any municipality finds that there exists within it dwellings that are unfit for human habitation due to dilapidation, defects increasing the hazards of fires, accidents, and other calamities, or other conditions rendering the dwellings unsafe, unsanitary, dangerous, or detrimental to health, safety, or morals, it may exercise its police powers to remedy or eliminate those conditions. L.R.S. 33:4765 provides that, if after notice and hearing the owner fails to remove or demolish the dwelling, the municipality may have the dwelling removed or demolished. L.R.S. 33:4766 provides that the municipality has a privilege and lien. The city may assess the amount as a tax against the property in question, to be enforced and collected as any ordinary property tax lien. In addition, the city has a cause of action against the property owner personally for the costs incurred in the demolition.

Local: Title 8A of the Code of Ordinances of the City of Baton Rouge and Parish of East Baton Rouge provides minimum standards for existing buildings. Title 12, § 12:520–526 grants the Metropolitan Council the authority to condemn any building or structure within the City-Parish when it is in a dilapidated and dangerous condition.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Revenue Division.

Transmittal: Recorded several times a month by the Accounting Division.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

If after notice and hearing the Building Official determines that a dwelling is in such a condition as to be dangerous or injurious to the health or safety of the public, he may issue and have served upon the owner an order requiring him to repair, alter, or improve the dwelling or, at the option of the owner, to remove or demolish the dwelling. If the owner fails to comply with this order within the time prescribed, the Building Official may have the dwelling repaired or improved; or, if improvements cannot be made at a reasonable cost in relation to the value of the dwelling, the Building Official may have the dwelling removed or demolished and bill the building owner for the cost of such removal or demolition.

COMPUTATION OF FEE:

When the City demolishes the building, it bills the owner for the cost of the demolition. The owner may arrange to pay the bill in installments instead of in a lump sum.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONDEMNATIONS (CITY)					ACCOUNT NUMBER 001 . . 486000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	1,483	2.26%	4,481	7.88%	9,920	16.40%	6,804	6.95%
February	3,876	8.15%	5,093	16.83%	13,902	39.38%	6,377	13.46%
March	2,115	11.37%	6,725	28.65%	5,206	47.99%	2,156	15.66%
April	7,766	23.18%	3,278	34.42%	2,325	51.83%	3,380	19.11%
May	10,770	39.57%	5,178	43.52%	4,494	59.26%	6,053	25.29%
June	3,561	44.98%	11,301	63.39%	1,359	61.51%	268,945	299.87%
July	6,380	54.69%	2,560	67.89%	4,233	68.51%	(256,276)	38.22%
August	7,011	65.35%	1,119	69.85%	980	70.13%	5,293	43.63%
September	9,848	80.33%	1,412	72.33%	2,698	74.59%	33,474	77.80%
October	3,426	85.55%	4,270	79.84%	6,214	84.86%	9,462	87.46%
November	6,367	95.23%	6,955	92.07%	5,307	93.64%	6,694	94.30%
December	3,135	100.00%	4,512	100.00%	3,850	100.00%	5,585	100.00%
TOTAL/% Chg	65,738	-56.21%	56,884	-13.47%	60,488	6.34%	97,947	61.93%

NOTES: What appears to be a large decrease in 2000 simply results from one large credit in 1999 that increased revenues by 144% in that year.

In June of 2003 \$263,372.50 was posted in error to this account; it was corrected in July. The large amount in September 2003 is from a local business and was in the amount of \$28,533.45.

JUVENILE DETENTION MEALS

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 488110

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Juvenile Detention Center collects cash from certain persons who pay for their meals.

Transmittal: The Juvenile Detention Center remits funds collected on a bi-weekly basis to the Finance Department.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Persons who eat at the Juvenile Detention Center other than the incarcerated juveniles and certain staff members must pay for their meals.

COMPUTATION OF FEE:

The charge to staff members and others who pay for meals is **\$1.25** for breakfast, **\$2.50** for lunch, and **\$2.50** for supper.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE DETENTION MEALS					ACCOUNT NUMBER 001 . . 488110			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	276	7.66%	194	5.92%	239	7.47%	172	6.56%
February	604	24.44%	146	10.38%	288	16.47%	163	12.77%
March	714	44.27%	341	20.78%	276	25.09%	441	29.58%
April	380	54.82%	247	28.32%	258	33.16%	266	39.73%
May	438	66.98%	297	37.38%	220	40.03%	129	44.64%
June	130	70.59%	366	48.55%	194	46.09%	351	58.03%
July	182	75.65%	293	57.49%	399	58.56%	148	63.67%
August	218	81.70%	619	76.38%	218	65.38%	186	70.76%
September	166	86.31%	238	83.64%	246	73.06%	172	77.32%
October	188	91.53%	194	89.56%	346	83.88%	215	85.51%
November	209	97.33%	193	95.45%	207	90.34%	178	92.30%
December	96	100.00%	149	100.00%	309	100.00%	202	100.00%
TOTAL/% Chg	3,601	-48.16%	3,277	-9.00%	3,200	-2.35%	2,623	-18.03%

NOTES: Amounts are shown in the month received by the Finance Department.

The large decrease in 2000 results from the fact that the Detention Center stopped feeding Non-Detention staff members due to a shortage of cooks at the Detention Center.

CONFISCATED FUNDS — POLICE

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 488510

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
Title 21, United States Code Title 19, United States Code	Louisiana Revised Statutes 40:2602 - 2616	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: Title 21, United States Code (USC), Section 881 (e) and Title 19, USC 1616, as made applicable by 21 USC 881 (D), and other statutes, authorizes the Attorney General to transfer forfeited property to any federal agency or to any state or local law enforcement agency that directly participated in the acts leading to the seizure or forfeiture.

State: L.R.S. 40:2602–2616 establishes the types of conduct that give rise to forfeiture, the properties subject to forfeiture, the requirements of forfeiture proceedings, and judicial disposition of the seized property.

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: City of Baton Rouge Police Department.

Transmittal: Transmitted upon receipt to Finance Department–Revenue Division.

DISTRIBUTION OF PROCEEDS:

None.

PAYOR OF FEE:

Not applicable.

COMPUTATION OF FEE:

Any federal, state, or local law enforcement agency that participates in the acts leading to a seizure or forfeiture may file a request for an equitable transfer of the property. Once seized property has been sold at public sale, the interests of anyone holding a bona fide security interest and the expenses for the proceedings of forfeiture and sale are satisfied. Thereafter, the remaining funds are distributed as follows:

- (1) Sixty percent to the law enforcement agency or agencies making the seizure;
- (2) Twenty percent to the Criminal Court Fund; and
- (3) Twenty percent to the district attorney's office that employs the attorneys who handled the forfeiture action for the state.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

These funds are dedicated for use by the Baton Rouge Police Department.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONFISCATED FUNDS - POLICE (CITY)					ACCOUNT NUMBER 001 . . 488510			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	150	0.08%	40	0.01%	11,500	8.90%	25,998	18.22%
February	75	0.12%	13,107	4.78%	(5,244)	4.84%	2,612	20.05%
March	22,984	12.47%	80	4.81%	149	4.96%	225	20.21%
April	190	12.57%	77	4.84%	32,302	29.95%	841	20.80%
May	598	12.89%	38,719	18.93%	75	30.01%	28,791	40.98%
June	0	12.89%	34,416	31.45%	15,332	41.87%	3,014	43.09%
July	36,418	32.45%	28,764	41.91%	6,714	47.07%	16,899	54.93%
August	75	32.50%	0	41.91%	75	47.13%	1,090	55.70%
September	586	32.81%	149,241	96.21%	21,101	63.46%	75	55.75%
October	49,152	59.21%	5,574	98.24%	(12,878)	53.49%	3,362	58.11%
November	1,911	60.24%	75	98.26%	59,803	99.77%	(1,684)	56.93%
December	74,012	100.00%	4,769	100.00%	300	100.00%	61,459	100.00%
TOTAL/% Chg	186,151	-6.27%	274,862	47.66%	129,229	-52.98%	142,682	10.41%

NOTES: This revenue fluctuates from one year to the next because the items confiscated vary in value.

ABANDONED OR IMPOUNDED BICYCLES

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 488520

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances Title 4, § 4:59

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: **Code of Ordinances Title 4, § 4:59** authorizes the Chief of Police, at his discretion, to dispose of bicycles, go-carts, and lawnmowers that are in the possession of the Baton Rouge Police Department either as found property or as recovered stolen property. When lawful ownership of a bicycle cannot be established, the Chief of Police may dispose of the bicycle by any one of the following methods:

- (1) He may sell it to the highest bidder through a public bid process;
- (2) He may retain the bicycle or any component parts thereof for the use of the Baton Rouge Police Department; or
- (3) He may donate the bicycle or any component parts thereof to a school or institution of learning or to a charitable non-profit organization. Any school, institution of learning, or charitable non-profit organization receiving a bicycle under the provisions of this section must remit the appropriate fee and receive a registration sticker for the bicycle.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Baton Rouge Police Department.

Transmittal: Remitted to the Finance Department after each auction.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Any individual who purchases a bicycle, go-cart, or lawnmower from the auctioning of unclaimed bicycles pays a purchase price.

COMPUTATION OF FEE:

The purchaser of a bicycle, go-cart, or lawnmower pays to the Chief of Police the **amount bid** at auction for that item.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

These monies are dedicated to the special needs of the Police Department.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ABANDONED & IMPOUNDED BICYCLES (CITY)					ACCOUNT NUMBER 001 . . 488520			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	6,329	100.00%	0	0.00%	0	0.00%	0	0.00%
July	0	100.00%	0	0.00%	0	0.00%	9,521	100.00%
August	0	100.00%	0	0.00%	5,902	100.00%	0	100.00%
September	0	100.00%	0	0.00%	0	100.00%	0	100.00%
October	0	100.00%	0	0.00%	0	100.00%	0	100.00%
November	0	100.00%	0	0.00%	0	100.00%	0	100.00%
December	0	100.00%	1,062	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	6,329	-28.51%	1,062	-83.22%	5,902	455.74%	9,521	61.32%

NOTE: The 83.22% decrease in 2001 revenues is due to the fact that only one bicycle auction was held in 2001, and there were not many items to sell at that auction. For this reason, 2002 revenues appeared to experience a very large increase. If 2002 revenues are compared to 2000 revenues, there was a 6.75% decrease between those two years. The increase in 2003 is attributed to the fact that local stations and newspapers promoted the one bicycle auction held; in previous years the auctions were not promoted.

POLICE MISCELLANEOUS REVENUES

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 488530

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: N/A.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Baton Rouge Police Department.

Transmittal: Remitted to Finance Department–Revenue Division.

DISTRIBUTION OF PROCEEDS:

None.

PAYOR OF FEE:

Police Miscellaneous Revenues include such things as reimbursements from the state for AFIS personnel, unclaimed funds when the owner cannot be located, vending machine commissions, copies produced for attorneys or other authorized persons, court-ordered payments to the Police Department, proceeds from the sale of law enforcement equipment (such as shotguns), and other such miscellaneous receipts, often of a non-recurring nature.

COMPUTATION OF FEE:

Reimbursements from the state for AFIS personnel vary depending upon the actual expenses incurred for a given month. Unclaimed funds are dependant upon the owners' not coming forward to claim those funds. Commissions from vending machines, copy charges, and court-ordered payments vary from month to month.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The Administration and Metropolitan Council have allowed these funds to be used by the Baton Rouge Police Department.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

POLICE MISCELLANEOUS REVENUES (CITY)					ACCOUNT NUMBER 001 . . 488530			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	15,126	2.75%	11,806	2.02%	8,867	0.92%	93	0.01%
February	83,925	17.99%	114,781	21.67%	2,776	1.21%	326,099	47.01%
March	19,353	21.51%	12,460	23.81%	24,475	3.74%	61,576	55.88%
April	15,564	24.33%	16,645	26.66%	174,726	21.86%	1,152	56.05%
May	18,794	27.75%	104,505	44.55%	11,184	23.01%	23,544	59.44%
June	90,881	44.25%	17,950	47.62%	15,457	24.62%	104	59.45%
July	7,260	45.57%	17,382	50.60%	71,089	31.99%	5,849	60.30%
August	57,840	56.08%	44,907	58.29%	26,083	34.69%	51,355	67.70%
September	20,303	59.77%	13,562	60.61%	30,454	37.85%	4,279	68.31%
October	108,040	79.39%	38,830	67.26%	64,664	44.55%	94,133	81.88%
November	46,679	87.87%	21,264	70.90%	329,634	78.72%	49,003	88.94%
December	66,784	100.00%	169,971	100.00%	205,305	100.00%	76,752	100.00%
TOTAL/% Chg	550,549	26.30%	584,063	6.09%	964,714	65.17%	693,939	-28.07%

NOTE: 2000 receipts included \$260,495.76 in AFIS reimbursements, \$6,455.00 in training reimbursements, and \$227,472.86 in overtime reimbursement.

2001 receipts included \$318,676.03 in AFIS reimbursements, \$1,980.00 in training reimbursements, and \$199,089.55 in overtime reimbursement.

2002 receipts included \$252,120.65 in AFIS reimbursements and \$218,240.13 in overtime reimbursement.

2003 receipts included \$323,620.49 in AFIS reimbursements, \$19,500 in training reimbursements, and \$41,541.89 reimbursements for the Homicide Task Force. Since April 2003 overtime reimbursements have been posted or credited back to revenue account 441507, Police- Reimbursements for Overtime.

JUVENILE DETENTION REIMBURSEMENT

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 488800

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 15:824 46:1906	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: L.R.S. 15:824 states that, when an individual has been committed to the State Department of Public Safety and Corrections for confinement but, because of lack of state facilities or otherwise, the individual is held after a final sentence in a parish institution, the State Department of Public Safety and Corrections must pay the parish governing authority, on a monthly basis, for keeping and feeding such prisoner. L.R.S. 46:1906 refers specifically to juveniles and states that the State Department of Public Safety and Corrections must pay the local governing authority for feeding and maintaining each child who is adjudicated delinquent or in need of supervision and committed to the State Department and who is held in a local institution or facility due to the inability of the Department to place the child, the same daily amount as is paid by the Department for keeping and feeding individuals committed to the Department and confined in local or parish jails. These amounts are to be paid on a monthly basis. During the 1998 Legislative Session an additional dollar was appropriated for reimbursements of inmates effective July 1, 1998. During the 1999 Legislative Session another additional dollar was appropriated for reimbursement of inmates effective July 1, 1999. During the 2001 Legislative Session another additional dollar was appropriated for reimbursement of inmates effective July 1, 2001.

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Received monthly by the Juvenile Detention Center.

Transmittal: Remitted as received to the Finance Department.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

The Louisiana Department of Public Safety and Corrections pays the City-Parish for keeping and feeding state prisoners in the Juvenile Detention Center. Other parishes pay for keeping and feeding juveniles from those parishes, but, since vacancies are rare, this is an infrequent occurrence.

COMPUTATION OF FEE:

Payment is currently computed at **\$22.39 per juvenile per day** for state prisoners requiring a non-secure environment and **\$89.77 per juvenile per day** for state prisoners requiring a secure environment. This higher amount was instituted in 2001 but will continue only so long as funds are available. When a child from another parish is housed, the other parish is charged **\$89.77 per day** (but this situation is very rare because extra beds are seldom available).

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The rate for state prisoners is set by R.S. 15:824.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE DETENTION REIMBURSEMENT (CITY)					ACCOUNT NUMBER 001 . . 488800			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	(8,586)	-5.70%	(24,628)	-12.78%	2,099	1.06%	(18,618)	-16.32%
February	9,323	0.49%	12,203	-6.45%	255	1.18%	18,618	0.00%
March	12,236	8.61%	20,375	4.13%	34,730	18.64%	8,072	7.08%
April	0	8.61%	8,476	8.53%	18,229	27.81%	5,104	11.55%
May	14,881	18.49%	0	8.53%	12,605	34.14%	14,849	24.57%
June	0	18.49%	15,511	16.58%	13,428	40.89%	19,778	41.90%
July	9,034	24.49%	15,568	24.66%	16,066	48.97%	9,817	50.51%
August	30,222	44.56%	0	24.66%	210	49.08%	8,350	57.83%
September	17,084	55.90%	17,168	33.57%	16,529	57.39%	18,326	73.89%
October	0	55.90%	24,988	46.54%	18,947	66.91%	14,693	86.77%
November	0	55.90%	26,679	60.39%	26,675	80.32%	271	87.01%
December	66,422	100.00%	76,317	100.00%	39,148	100.00%	14,821	100.00%
TOTAL/% Chg	150,616	35.58%	192,657	27.91%	198,921	3.25%	114,081	-42.65%

NOTES: In addition to reimbursement from the state, this account also receives payments from other parishes for housing juveniles from those parishes. These juveniles can be accepted only if the Center has vacancies. Revenues received from the state for state prisoners (juveniles waiting to be transferred to a state facility), although they fluctuate from month to month, have not changed very much overall.

CONTRIBUTIONS FROM 19TH JUDICIAL DISTRICT COURT

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 489400

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Received monthly by City Court.

Transmittal: Remitted as received to the Finance Department.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

The 19th Judicial District Court reimburses the City-Parish for adult probation services for referred misdemeanor offenders.

COMPUTATION OF FEE:

The monthly reimbursement is computed by multiplying the hours worked by the Probation Officer's hourly rate.

Beginning in 2003, this service was no longer needed, and the District Court no longer pays this fee.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONTRIBUTIONS FROM 19TH JUDICIAL DISTRICT COURT (CITY)					ACCOUNT NUMBER 001 . . 489400			
MONTH	2000		2001		2002		2004	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	4,001	12.39%	0	0.00%	4,542	12.35%	2,959	100.00%
February	0	12.39%	2,865	8.28%	5,827	28.19%	0	100.00%
March	2,774	20.98%	4,320	20.77%	0	28.19%	0	100.00%
April	3,146	30.72%	2,968	29.35%	5,867	44.14%	0	100.00%
May	5,548	47.89%	2,997	38.01%	0	44.14%	0	100.00%
June	2,752	56.42%	2,997	46.68%	2,934	52.11%	0	100.00%
July	2,752	64.94%	2,997	55.34%	2,934	60.09%	0	100.00%
August	2,831	73.70%	6,122	73.04%	0	60.09%	0	100.00%
September	2,831	82.47%	3,082	81.94%	2,934	68.06%	0	100.00%
October	0	82.47%	0	81.94%	2,934	76.04%	0	100.00%
November	0	82.47%	3,083	90.86%	5,868	91.99%	0	100.00%
December	5,663	100.00%	3,163	100.00%	2,946	100.00%	0	100.00%
TOTAL % Chg	32,298	11.01%	34,594	7.11%	36,786	6.34%	2,959	-91.96%

NOTE: The amount shown for January 2004 was payment for work performed in December 2003.

**OTHER MISCELLANEOUS REVENUES:
DPW MISCELLANEOUS REVENUES; DONATIONS**

Certain revenue accounts have collection histories so erratic or totals so small that it was not considered reasonable to research and describe legal authorizations, procedures, etc., for them. Since they do, however, make up part of the General Fund, charts of their revenues for the past four years are included below. In the interests of saving space, some charts have been shortened to exclude months in which there were no revenue collections in any of the four years.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

DPW MISCELLANEOUS REVENUES (CITY)					ACCOUNT NUMBER 001 . . 488200			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	368	15.02%	0	0.00%	0	0.00%
February	0	0.00%	0	15.02%	0	0.00%	0	0.00%
March	0	0.00%	658	41.88%	267	5.15%	0	0.00%
April	0	0.00%	162	48.49%	373	12.35%	0	0.00%
May	0	0.00%	(75)	45.43%	23	12.80%	0	0.00%
June	0	0.00%	0	45.43%	0	12.80%	0	0.00%
July	0	0.00%	0	45.43%	209	16.83%	0	0.00%
August	0	0.00%	333	59.02%	0	16.83%	0	0.00%
September	0	0.00%	0	59.02%	0	16.83%	0	0.00%
October	263	100.00%	0	59.02%	4,024	94.50%	0	0.00%
November	0	100.00%	388	74.86%	285	100.00%	368	56.36%
December	0	100.00%	616	100.00%	0	100.00%	285	100.00%
TOTAL/% Chg	263	N/A	2,450	831.56%	5,181	111.47%	653	-87.40%

NOTE: Though this account is for miscellaneous DPW revenues, it has been used primarily for the sale of scrap metal. Revenues increased in 2001 because it was the first full year of recording revenue in this account. In October 2002 \$4,023.90 was posted erroneously, this posting was for the sale of scrap metal that should have been credited to the Landfill.

DONATIONS (CITY)					ACCOUNT NUMBER 001 . . 489200			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	55,000	78.88%	2,442	3.75%	1,000	1.45%
February	22,244	35.47%	0	78.88%	59,090	94.37%	0	1.45%
March	0	35.47%	0	78.88%	2,393	98.04%	56,200	83.17%
April	0	35.47%	0	78.88%	(1,874)	95.17%	0	83.17%
May	0	35.47%	0	78.88%	2,884	99.59%	6,500	92.62%
June	6,210	45.38%	0	78.88%	(228)	99.24%	390	93.19%
July	0	45.38%	0	78.88%	(70)	99.13%	520	93.95%
August	0	45.38%	8,074	90.46%	0	99.13%	(80)	93.83%
September	0	45.38%	314	90.92%	15	99.15%	209	94.13%
October	0	45.38%	229	91.24%	1,256	101.08%	1,000	95.59%
November	0	45.38%	5,500	99.13%	396	101.69%	1,185	97.31%
December	34,252	100.00%	605	100.00%	(1,101)	100.00%	1,850	100.00%
TOTAL/% Chg	62,706	-67.91%	69,722	11.19%	65,203	-6.48%	68,774	5.48%

NOTE: Donations received in 2000 were primarily for the improvement of the United Way building. Donations received in 2001 were primarily for the operation of the city's television channel and for fencing and limestone at the Fire Department's confined space training area. And in 2002 donations received were primarily for the operations of Metro 21, the city's television station; and the North Baton Rouge Emergency Response Task Force. In 2003 donations received were primarily for the operations of Metro 21, the city's television station.